



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**26 Liberty 1066 Liberty Elementary**

#### 1224 Liberty Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	171,287.10	171,287.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	40,597.23	40,597.23	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,604.04	0.00	0.00	4,604.04	0.00	0.00
<b>Totals</b>	216,488.37	211,884.33	0.00	4,604.04	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	216,488.37					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>	<b>LE 1224 Liberty Elem</b>	Indirect/Direct	0.00 / 211,884.33	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	0.00%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	1224 Liberty Elem			0.00%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
1066 Liberty Elementary		
<b>Your Preliminary Rate by School System (SS) is:</b>	<b>0.00%</b>	
This same rate is applied to both EL and HS in the same SS		

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

26 Liberty 1073 Chester-Joplin-Inverness PS

#### 1236 Chester-Joplin-Inverness El

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	984,658.70	976,558.70	0.00	8,100.00	0.00	0.00
21XX Support Services - Students	27,412.64	27,412.64	0.00	0.00	0.00	0.00
222X Educational Media Services	18,358.03	18,358.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	143,658.12	143,658.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	44,909.06	44,909.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,445.13	6,890.19	25,554.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	338,904.78	320,445.45	0.00	18,459.33	0.00	0.00
27XX Student Transportation Services	107,800.61	107,800.61	0.00	0.00	0.00	0.00
31XX Food Services	14,312.05	14,312.05	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,190.24	3,190.24	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,555.38	30,555.38	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	215,503.89	0.00	0.00	215,503.89	0.00	0.00
<b>Totals</b>	1,961,708.63	1,694,090.47	25,554.94	242,063.22	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,961,708.63					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

26 Liberty 1073 Chester-Joplin-Inverness PS

#### 1237 Chester-Joplin-Inverness HS

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	527,907.37	519,807.37	0.00	8,100.00	0.00	0.00
21XX Support Services - Students	45,168.41	45,168.41	0.00	0.00	0.00	0.00
22XX Educational Media Services	17,978.15	17,978.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	137,378.28	137,378.28	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	22,926.50	22,926.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,438.83	6,886.13	25,552.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	359,079.28	340,619.95	0.00	18,459.33	0.00	0.00
27XX Student Transportation Services	107,540.82	107,540.82	0.00	0.00	0.00	0.00
31XX Food Services	132,849.76	132,849.76	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,330.13	17,330.13	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	83,602.33	83,602.33	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,896.06	0.00	0.00	3,896.06	0.00	0.00
<b>Totals</b>	1,488,095.92	1,432,087.83	25,552.70	30,455.39	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,488,095.92					

Line A				2017	2017	Requested
				Calculated Rate	Reclassified Rate*	Reclassified Rate**
	LE 1236 Chester-Joplin-Inverness	Indirect/Direct	25,554.94 / 1,694,090.47	1.51%		
	EI					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>LE 1237 Chester-Joplin-Inverness HS</b>	Indirect/Direct	25,552.70 / 1,432,087.83	1.78%	
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**Line B Preliminary Indirect Cost Rates**

LE	2013	2014	2015	2016	2017
1236 Chester-Joplin-Inverness EI	0.0175	0.0181	0.0164	0.0161	1.51%
1237 Chester-Joplin-Inverness HS	0.0175	0.0181	0.0164	0.0161	1.78%

**Line C Approved Indirect Cost Rates**

LE	2013	2014	2015	2016	2017
1236 Chester-Joplin-Inverness EI	0.0000	0.0000	0.0000	0.0000	
1237 Chester-Joplin-Inverness HS	0.0000	0.0000	0.0000	0.0000	

**Line D Higher of Preliminary or Approved Indirect Cost Rates**

LE	2013	2014	2015	2016	2017
1236 Chester-Joplin-Inverness EI	0.0175	0.0181	0.0164	0.0161	
1237 Chester-Joplin-Inverness HS	0.0175	0.0181	0.0164	0.0161	

**Line E Five Year Average with 5% Discount**

LE	2017	LE Reclaasified Rate
1236 Chester-Joplin-Inverness EI	1.58%	
1237 Chester-Joplin-Inverness HS	1.63%	

**Line F Average of LE's contained under one School System Code (SS)**

2017	SS Reclaasified Rate
<b>1.61%</b>	

1073 Chester-Joplin-Inverness PS

**Your Preliminary Rate by School System (SS) is:**

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

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